

10/507409

Figure 1A - Basic Data and Initial Product Matrices for p'UM-sp Model

University of Ottawa
2023-03-11 06:13 PM

Mix of Patient Groups
(Products)

BR01	2,000.0	Births - Norm
BR02	1,000.0	Births - CS
CR03	500.0	Cancer-Bone
CR04	750.0	Cancer - Lung
CR05	500.0	Cancer - Liver
HR06	1,000.0	Heart Disease

Utilization of Activities for Patient Groups												
Lab	BR01	BR02	CR03	CR04	CR05	HR06	HR07	HR08	HR09	HR10	HR11	HR12
NU	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
LA	0.0	0.0										

ABM-RCP Variance Analytics Model
PCT Patent Submition - 2003-03-13
Colin M. Lay and Ron Eden
University of Guelph
2000-03-11 09:58 PM

Figure 1b • Basic differences for prices, resources, utilization and mix and derived differences for their matrix products and Main and Invariant Variables Components for total hospital

[illegible]

Matrix Algebra Application to Accounting Cost Variance Analysis

Total Compensation Division		Total Compensation Division	
2007	2008	2007	2008
\$5,625,442.38	\$5,625,442.38	\$5,625,442.38	\$5,625,442.38
\$17,412.80	\$17,412.80	\$17,412.80	\$17,412.80
\$18,180.00	\$18,180.00	\$18,180.00	\$18,180.00
\$22,299.00	\$22,299.00	\$22,299.00	\$22,299.00
\$14,675.00	\$14,675.00	\$14,675.00	\$14,675.00
\$17,425.00	\$17,425.00	\$17,425.00	\$17,425.00
\$4,004.25	\$4,004.25	\$4,004.25	\$4,004.25
\$6,644.00	\$6,644.00	\$6,644.00	\$6,644.00
\$2,001.25	\$2,001.25	\$2,001.25	\$2,001.25
\$2,001.25	\$2,001.25	\$2,001.25	\$2,001.25
\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
\$11,284.00	\$11,284.00	\$11,284.00	\$11,284.00
\$4,015.00	\$4,015.00	\$4,015.00	\$4,015.00
\$11,045.00	\$11,045.00	\$11,045.00	\$11,045.00
\$1,625.75	\$1,625.75	\$1,625.75	\$1,625.75
\$172.75	\$172.75	\$172.75	\$172.75
\$1,154.00	\$1,154.00	\$1,154.00	\$1,154.00
\$1,154.00	\$1,154.00	\$1,154.00	\$1,154.00
\$117.00	\$117.00	\$117.00	\$117.00
\$5,675.00	\$5,675.00	\$5,675.00	\$5,675.00

10/507409

Figure 2A - Details for Allocating Variances to a Product within a Product Mix

ABM-RCP Variance Analytics Model

PCT Patent Submission - 2003-03-13

Coventry, Lay and Ron Egan

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Budgeted Prices, Activities,
Volumes and Costs

Product	BTR - Norm	BTR - CS	Patient Types				Total
			DRG1	DRG2	DRG3	DRG4	
CC1	2000	0	0	0	0	0	2000.0
CC2	0	1500	0	0	0	0	1500.0
CC3	0	0	500	0	0	0	500.0
CC4	0	0	0	750	0	0	750.0
CC5	0	0	0	0	900	0	900.0
CC6	0	0	0	0	0	1000	1000.0
Subtotal							
A1	2000	1500	0	0	0	0	3500.0
A2	0	1500	1000	1800	2700	0	6000.0
A3	0	3000	800	1800	1800	0	6600.0
A4	4000	6000	2500	1800	2700	0	16800.0
A5	8000	7500	1800	2250	900	0	19500.0
Subtotal							
R1	8000	12000	2000	4500	2700	0	27200.0
R2	16000	27000	8000	9750	11700	0	55450.0
R3	50000	78500	31000	25500	28100	0	183100.0
R4	44000	64500	18000	21750	22600	0	160850.0
Subtotal							
PRUGrains	\$1,074,000.00	\$1,039,000.00	\$242,000.00	\$374,500.00	\$242,000.00	\$1,041,000.00	\$4,067,500.00
SPGrains	\$1,700,000.00	\$1,920,000.00	\$300,000.00	\$2,150,000.00	\$2,150,000.00	\$1,700,000.00	\$8,220,000.00
PRUGrains	\$222,000.00	\$141,000.00	\$48,000.00	\$103,500.00	\$97,000.00	\$137,000.00	\$694,500.00

Product	BTR - Norm	BTR - CS	Patient Types				Total
			DRG1	DRG2	DRG3	DRG4	
CC1	2000	0	0	0	0	0	2000.0
CC2	0	1700	0	0	0	0	1700.0
CC3	0	0	500	0	0	0	500.0
CC4	0	0	0	700	0	0	700.0
CC5	0	0	0	0	900	0	900.0
CC6	0	0	0	0	0	800	800.0
Subtotal							
A1	3500	1700	0	1400	0	0	6600.0
A2	0	1500	1000	1400	2250	0	6150.0
A3	0	3400	450	700	1800	0	6350.0
A4	4400	6000	2500	1750	2700	0	16800.0
A5	8000	7500	1800	2100	900	0	19500.0
Subtotal							
R1	10450	14000	2300	4500	3872	0	29122.0
R2	19470	31127	8500	10118	11601	0	59696.0
R3	55900	85565	30210	24683	26148	0	195506.0
R4	54580	72294	18875	22750	21584	0	167083.0
Subtotal							
PRUGrains	\$1,322,855.00	\$1,024,163.50	\$275,500.00	\$399,000.00	\$211,700.00	\$1,069,500.00	\$5,052,443.25
SPGrains	\$1,924,000.00	\$2,125,000.00	\$300,000.00	\$2,150,000.00	\$2,150,000.00	\$1,700,000.00	\$8,432,000.00
PRUGrains	\$257,410.00	\$175,850.00	\$57,017.50	\$124,000.00	\$117,000.00	\$137,000.00	\$840,326.75

Actual Prices, Activities,
Volumes and Costs

10/507409

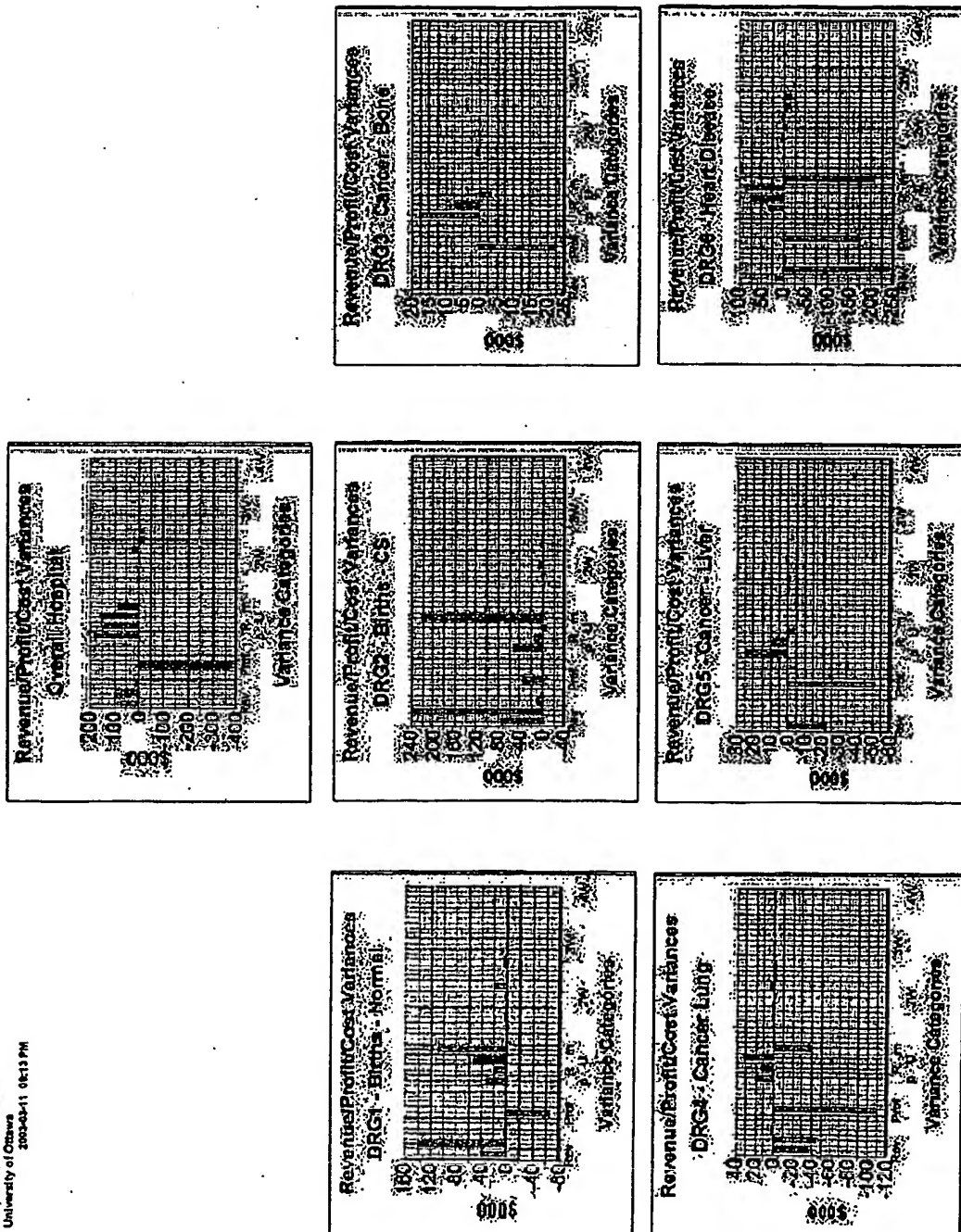
Figure 2B - Cost Variance Components for Products

Product Dimension	Berta - North		Berta - South		Patent - West		Patent - East		Patent - South		Patent - North		Total
	PRG	PRG	PRG	PRG	PRG	PRG	PRG	PRG	PRG	PRG	PRG	PRG	
Cost Variance Analysis													
Actual Total Cost	\$1,324,655.00	\$1,945,143.50	\$476,982.25	\$376,620.00	\$811,104.69	\$889,894.00	\$3,932,443.25						
Budgeted Total Cost	\$1,324,655.00	\$1,945,143.50	\$476,982.25	\$376,620.00	\$811,104.69	\$889,894.00	\$3,932,443.25						
Total Cost Variance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
Main Cost Variance Components													
Resource Price Variance (P)	\$21,000.00	\$32,125.00	\$17,750.00	\$16,922.50	\$24,525.00	\$24,525.00	\$170,425.00						
Resource Conversion Efficiency Variance (R)	\$18,000.00	\$15,600.00	\$3,950.00	\$15,425.00	\$4,870.00	\$71,900.00	\$114,625.00						
Activity Utilization Variance (U)	\$53,000.00	\$77,650.00	\$23,400.00	\$31,500.00	\$25,870.00	\$25,870.00	\$153,180.00						
Patent Mix Variance (M)	\$107,650.00	\$221,800.00	\$60.00	\$235,120.00	\$0.00	\$720,300.00	\$82,700.00						
Total of Main Components													
Interaction Variance Components													
Two Way Interactions													
Resource Price, Efficiency (P,R)	\$4,000.00	\$226.00	\$82.50	\$1,343.75	\$975.00	\$11,175.00	\$4,600.25						
Resource Price, Utilization (P,U)	\$250.00	\$352.50	\$50.00	\$1,406.25	\$1,182.50	\$3,200.00	\$2,051.25						
Resource Price, Patient Mix (P,M)	\$3,200.00	\$4,940.00	\$40.00	\$1,207.50	\$0.00	\$4,900.00	\$2,071.50						
Efficiency, Utilization (R,U)	\$18,400.00	\$1,040.00	\$183.00	\$4,350.00	\$1,224.00	\$2,720.00	\$26,868.00						
Efficiency, Patient Mix (R,M)	\$1,800.00	\$2,040.00	\$40.00	\$843.00	\$0.00	\$14,380.00	\$11,263.00						
Utilization, Patient Mix (U,M)	\$3,300.00	\$1,670.00	\$0.00	\$24,100.00	\$0.00	\$17,120.00	\$11,940.00						
Three Way Interactions													
Resource Price, Efficiency, Utilization (P,R,U)	\$1,400.00	\$15.00	\$48.75	\$37.50	\$27.00	\$237.50	\$1,454.75						
Resource Price, Efficiency, Patient Mix (P,R,M)	\$400.00	\$90.00	\$40.00	\$41.25	\$0.00	\$233.00	\$573.75						
Resource Price, Utilization, Patient Mix (P,U,M)	\$25.00	\$75.00	\$0.00	\$24.75	\$0.00	\$84.00	\$762.75						
Efficiency, Utilization, Patient Mix (R,U,M)	\$1,840.00	\$144.00	\$0.00	\$230.00	\$0.00	\$350.00	\$1,243.00						
Four Way Interactions													
Resource Price, Efficiency, Utilization, Patient Mix (P,R,U,M)	\$140.00	\$2.00	\$0.00	\$72.50	\$0.00	\$97.50	\$187.00						
Total of Cost Variance Components	\$245,655.00	\$770,143.50	\$21,980.25	\$720,120.00	\$28,804.50	\$831,000.00	\$898,643.25						

10/507409

Figure 2C - Revenue, Profit and Cost Variance Graphs at the Level of Patient Type

ABIM-RCP Variance Analytics Model
 PCT Patent Submission - 2003-03-13
 Chris M. Lay and Ron Eden
 University of Ottawa
 2003-03-11 06:13 PM



10/507409

Figure 2D - Details for Attributing Cost Variances to a Product Group within a Product Mix

ABM-RCP Variance Analytics Model

PCT Patent Submission - 2003-03-13

Colin M. Lay and Ron Eden

University of Ottawa

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Budgeted Prices, Activities,
Volumes and Costs

Groups	Bins	Cancers	Heart Disease	Totals
CO1	2000	0	0	2000
CO2	1500	0	0	1500
CO3	0	500	0	500
CO4	0	750	0	750
CO5	0	900	0	900
CO6	0	0	1000	1000
Subgroups				
A1	3500	1500	2000	7000
A2	1800	8200	3000	9700
A3	3000	3050	5000	11050
A4	10000	8700	4000	20700
A5	13500	4850	1000	19150
Subgroups				
R1	20000	9200	8000	37200
R2	45000	29450	17000	89450
R3	15000	7500	4000	26500
R4	108500	63250	43000	211750
Subgroups				
	\$2,757,000.00	\$1,207,800.00	\$1,641,000.00	\$5,605,800.00
Subgroups				
	\$3,200,000.00	\$1,850,000.00	\$1,230,000.00	\$6,280,000.00
Subgroups				
	\$482,000.00	\$372,000.00	\$153,000.00	\$1,007,000.00

Groups	Bins	Cancers	Heart Disease	Totals
CO1	2000	0	0	2000
CO2	1700	0	0	1700
CO3	0	900	0	900
CO4	0	900	0	900
CO5	0	900	0	900
CO6	0	0	800	800
Subgroups				
A1	6000	1400	1840	8240
A2	1530	4850	2800	9180
A3	3400	2950	4400	10750
A4	11200	8850	3200	21350
A5	15100	4850	800	20550
Subgroups				
R1	25410	10842	6804	41756
R2	50587	32276	18224	81087
R3	141583	71540	48460	261583
R4	128844	62888	35208	225941
Subgroups				
	\$2,275,700.00	\$1,082,707.50	\$587,332.00	\$3,945,739.50
Subgroups				
	\$3,708,000.00	\$1,787,250.00	\$978,000.00	\$6,473,250.00
Subgroups				
	\$433,200.00	\$300,787.50	\$153,332.00	\$887,319.50

Actual Prices, Activities,
Volumes and Costs

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Figure 2E - Cost Variance Analysis Results at Level of Product Groups

Product-Group Dimension Cost Variance Analysis	Product Group			Total
	Burns POX	Carson POY	Heart Disease POZ	
Actual Total Cost =	\$1,275,768.50	\$1,553,710.75	\$289,924.00	\$3,119,403.25
Budgeted Total Cost =	\$2,737,000.00	\$1,567,800.00	\$1,041,000.00	\$5,345,800.00
Total Cost Variance =	\$1,461,231.50	\$78,910.75	(\$751,076.00)	\$2,159,066.25
Main Cost Variance Components				
Resource Price Variance (P) =	\$34,125.00	\$90,837.50	\$24,500.00	\$149,462.50
Resource Conversion Efficiency Variance (R) =	\$21,800.00	\$26,185.00	\$71,900.00	\$129,885.00
Activity Utilization Variance (U) =	\$43,350.00	\$24,230.00	\$45,900.00	\$113,480.00
Patient Mix Variance (m) =	\$729,000.00	(\$28,100.00)	(\$258,200.00)	\$472,700.00
Total of Main Components				
Interaction Variance Components				
Two Way Interactions				
Resource Price, Efficiency (P,R) =	\$4,225.00	\$1,554.25	(\$1,175.00)	\$4,604.25
Resource Price, Utilization (P,U) =	(\$312.50)	\$163.75	\$3,300.00	\$3,551.25
Resource Price, Patient Mix (P,m) =	\$10,150.00	(\$1,237.50)	(\$5,900.00)	\$2,912.50
Efficiency, Utilization (R,U) =	\$20,450.00	\$5,275.00	\$2,750.00	\$28,475.00
Efficiency, Patient Mix (R,m) =	\$3,850.00	(\$895.00)	(\$14,350.00)	(\$11,395.00)
Utilization, Patient Mix (U,m) =	\$4,200.00	(\$2,100.00)	(\$17,120.00)	(\$15,020.00)
Three Way Interactions				
Resource Price, Efficiency, Utilization (P,R,U) =	\$1,415.00	\$375.25	(\$337.50)	\$1,452.75
Resource Price, Efficiency, Patient Mix (P,R,m) =	\$430.00	(\$91.25)	\$253.00	\$591.75
Resource Price, Utilization, Patient Mix (P,U,m) =	(\$300.00)	(\$93.75)	(\$640.00)	(\$1,033.75)
Efficiency, Utilization, Patient Mix (R,U,m) =	\$2,054.00	(\$250.00)	(\$546.00)	\$1,258.00
Four Way Interaction				
Resource Price, Efficiency, Utilization, Patient Mix (P,R,U,m) =	\$142.00	(\$22.50)	\$67.50	\$187.00
Total of Cost Variance Components =	\$539,750.50	\$78,910.75	(\$51,000.00)	\$567,661.25

10/507409

Figure 3A - Details for Attributing Variances to Individual Activities

ABM-RCP Variance Analytics Model

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	Nursing 1					Nursing 2					Lab Tests					X-Rays					Pharmacy					Total
	diagUmb	A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11	A12	A13	A14	A15	A16	A17	A18	A19						
a)		7,000.0	0	8,700.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7000.0					
		0	0	0	0	11,050.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11050.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19150.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	245100.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	211700.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37200.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80450.0					
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0</									

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Figure 3B - Supplementary matrix products for the activity level

ABM-RCP Variance Analytics Model

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2003-03-11 09:13 PM

diagnostics		Nursing 1		Nursing 2		Lab Tests		X-rays		Pharmacy	
A1	A2	A1	A2	A1	A2	A1	A2	A1	A2	A1	A2
1300	0	1300	0	0	0	0	0	0	0	0	0
100	0	0	100	0	0	0	0	0	0	0	0
450	0	0	0	0	450	0	0	0	0	0	0
375	0	0	0	0	0	0	0	0	275	0	0
150	0	0	0	0	0	0	0	0	0	0	150

diagnostics		Nursing 1		Nursing 2		Lab Tests		X-rays		Pharmacy	
A1	A2	A1	A2	A1	A2	A1	A2	A1	A2	A1	A2
-100	0	-100	0	0	0	0	0	0	0	0	0
-500	0	0	-500	0	0	0	0	0	0	0	0
-450	0	0	0	0	-450	0	0	0	0	0	0
300	0	0	0	0	0	0	300	0	0	0	0
1250	0	0	0	0	0	0	0	0	0	0	1250

diagnostics		Nursing 1		Nursing 2		Lab Tests		X-rays		Pharmacy	
A1	A2	A1	A2	A1	A2	A1	A2	A1	A2	A1	A2
40	0	40	0	0	0	0	0	0	0	0	0
-100	0	0	-100	0	0	0	0	0	0	0	0
-100	0	0	0	0	-100	0	0	0	0	0	0
-25	0	0	0	0	0	0	0	-25	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0

Figure 3C - Cost Variance Components for Activities

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Activity and Activity-Producing Cost Variance Analysis

Actual Total Cost = \$910,172.00
Budgeted Total Cost = \$494,700.00
Total Cost Variance = \$239,172.00

Main Cost Variance Components

Resource Price Variance (P) = \$1,750.00
Resource Conversion Efficiency Variance (R) = (\$59,845.00)
Activity Utilization Variance (U) = \$68,000.00
Patient Mix Variance (M) = (\$3,320.00)
Total of Main Components = \$9,800.00

Interaction Variance Components

Two Way Interactions

Resource Price, Efficiency (P,R) = \$235.00
Resource Price, Utilization (P,U) = (\$25.00)
Resource Price, Patient Mix (P,M) = \$25,220.00
Efficiency, Utilization (E,U) = (\$1,940.00)
Efficiency, Patient Mix (E,M) = \$2,120.00
Utilization, Patient Mix (U,M) = (\$8,160.00)

Three Way Interactions

Resource Price, Efficiency, Utilization (P,R,U) = \$1,820.00
Resource Price, Efficiency, Patient Mix (P,R,M) = (\$140.00)
Resource Price, Utilization, Patient Mix (P,U,M) = \$10.00
Efficiency, Utilization, Patient Mix (E,U,M) = \$775.00

Four Way Interaction

Resource Price, Efficiency, Utilization, Patient Mix (P,R,U,M) = \$58.00

Total of Cost Variance Components = \$239,172.00

Service Categories

	Nursing 1 AI	Nursing 2 AI	Lab tests AI	Diagnosis AI	Pharmacy AI	Total
Actual Total Cost =	\$910,172.00	\$433,693.00	\$788,493.75	\$2,140,337.50	\$1,999,347.00	\$5,952,443.25
Budgeted Total Cost =	\$271,000.00	\$494,700.00	\$781,400.00	\$1,738,800.00	\$2,028,000.00	\$5,313,900.00
Total Cost Variance =	\$239,172.00	(\$61,007.00)	\$17,093.75	\$401,537.50	(\$30,653.00)	\$598,643.25
Main Cost Variance Components						
Resource Price Variance (P) =	\$1,750.00	\$38,375.00	\$11,050.00	\$77,625.00	\$32,602.50	\$179,482.50
Resource Conversion Efficiency Variance (R) =	\$135,800.00	(\$59,845.00)	\$43,095.00	\$240,120.00	(\$21,480.00)	\$314,095.00
Activity Utilization Variance (U) =	\$68,000.00	\$5,100.00	\$30,000.00	\$31,500.00	\$19,050.00	\$153,150.00
Patient Mix Variance (M) =	(\$3,320.00)	(\$25,500.00)	(\$44,200.00)	\$25,200.00	\$132,600.00	\$52,700.00
Total of Main Components	\$9,800.00	(\$75.00)	(\$15,182.75)	\$18,850.00	(\$37,000.00)	\$4,608.25
Interaction Variance Components						
Two Way Interactions						
Resource Price, Efficiency (P,R) =	\$235.00	\$375.00	\$450.00	\$1,400.25	\$403.50	\$3,051.25
Resource Price, Utilization (P,U) =	(\$25.00)	(\$1,875.00)	(\$650.00)	\$1,125.00	\$3,437.50	\$2,012.50
Resource Price, Patient Mix (P,M) =	\$25,220.00	(\$725.00)	\$1,755.00	\$4,350.00	(\$2,016.00)	\$28,889.00
Efficiency, Utilization (E,U) =	(\$1,940.00)	\$3,900.00	(\$2,533.00)	\$3,480.00	(\$14,000.00)	(\$11,393.00)
Utilization, Patient Mix (U,M) =	\$2,120.00	(\$8,160.00)	(\$3,500.00)	(\$2,100.00)	\$0.00	(\$11,640.00)
Three Way Interactions						
Resource Price, Efficiency, Utilization (P,R,U) =	\$1,820.00	(\$10.00)	(\$818.75)	\$337.50	(\$72.00)	\$1,486.75
Resource Price, Efficiency, Patient Mix (P,R,M) =	(\$140.00)	\$50.00	\$892.75	\$270.00	(\$500.00)	\$573.75
Resource Price, Utilization, Patient Mix (P,U,M) =	\$10.00	(\$600.00)	(\$100.00)	(\$25.75)	\$0.00	(\$715.75)
Efficiency, Utilization, Patient Mix (E,U,M) =	\$775.00	\$1,152.00	(\$390.00)	(\$290.00)	\$0.00	\$1,247.00
Four Way Interaction						
Resource Price, Efficiency, Utilization, Patient Mix (P,R,U,M) =	\$58.00	18	137.5	-22.6	0	\$187.00
Total of Cost Variance Components =	\$239,172.00	(\$61,007.00)	\$17,093.75	\$401,537.50	(\$30,653.00)	\$598,643.25

Figure 3D - Cost Variance Graphs at Level of Activities

ABM-RCP Variance Analytics Model

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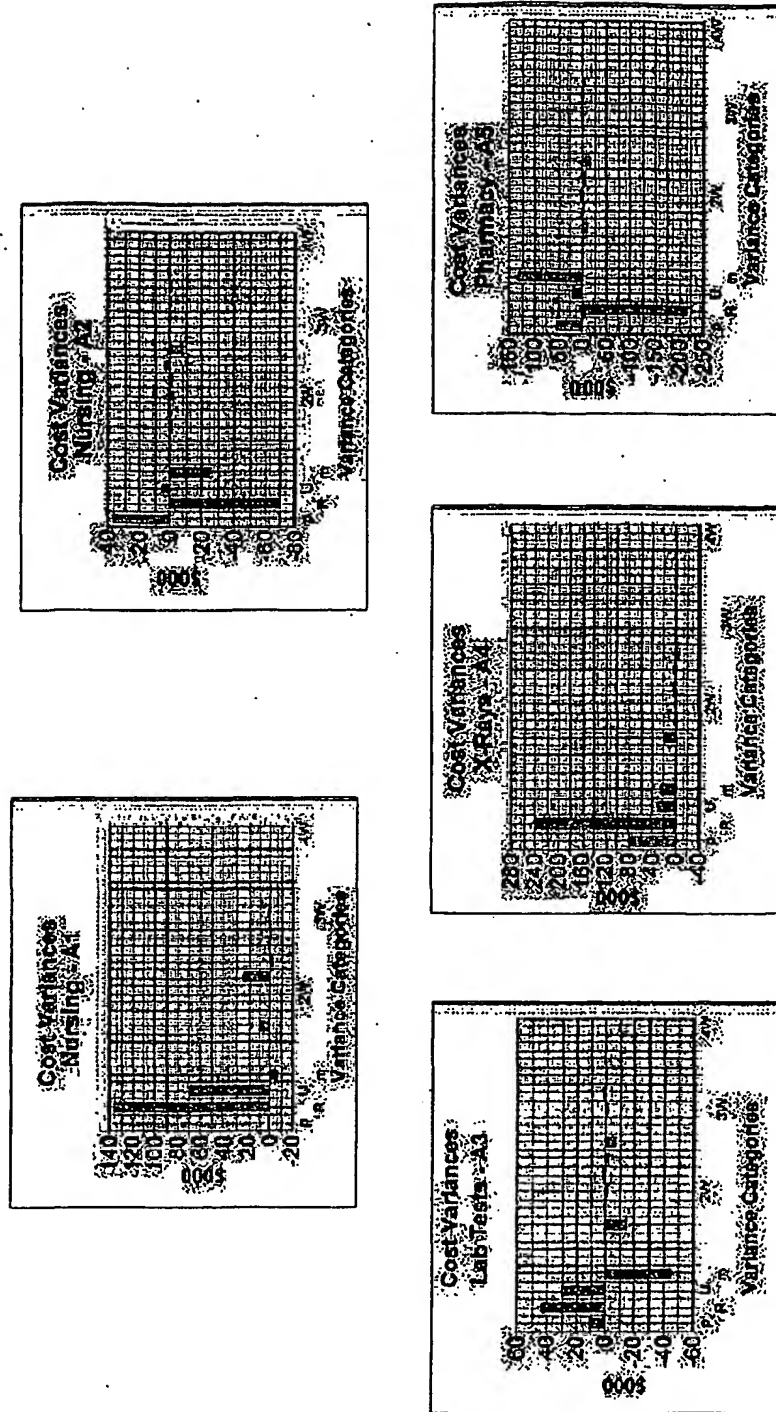


Figure 4A - Details for Attributing Variances to Individual Resources

ABM-RCP Variance Analytics Model

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Description	Labour 1		Labour 2		Supplier 1		Supplier 2		Total
	R1	R2	R1	R2	R1	R2	R1	R2	
R1	37,200.0	0	0	0	0	0	0	0	37,200.0
R2	0	89,450.0	0	0	0	0	0	0	89,450.0
R3	0	0	0	0	248,100.0	0	0	0	248,100.0
R4	0	0	0	0	0	0	213,750.0	0	213,750.0
Summary	152,550.0	89,450.0	0	0	248,100.0	0	213,750.0	0	684,850.0

Description	Labour 1		Labour 2		Supplier 1		Supplier 2		Total
	R1	R2	R1	R2	R1	R2	R1	R2	
R1	44,750.0	0	0	0	0	0	0	0	44,750.0
R2	0	87,087.0	0	0	0	0	0	0	87,087.0
R3	0	0	0	0	233,303.0	0	0	0	233,303.0
R4	0	0	0	0	0	0	225,041.0	0	225,041.0
Summary	44,750.0	87,087.0	0	0	233,303.0	0	225,041.0	0	587,181.0

ABM-RCP Variance Analytics Model Figure 4B - Supplementary matrix products for the Resource Acquisition Level

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Figure 4C - Cost Variance Components for Resources

	Resource Acquisition Dimension				Total
	Labour 1 R1	Labour 2 R2	Supplies 1 R3	Supplies 2 R4	
Actual Total Cost =	\$55,825.00	\$1,458,455.00	\$2,170,092.00	\$1,744,097.75	\$5,928,469.75
Budgeted Total Cost =	\$55,000.00	\$1,162,500.00	\$2,224,000.00	\$1,484,250.00	\$5,925,750.00
Total Cost Variance =	\$8,825.00	\$295,955.00	\$(53,907.50)	\$259,847.75	\$302,719.75
Main Cost Variance Components					
Resource Price Variance (P) =	\$(37,200.00)	\$174,900.00	\$(12,550.00)	\$100,312.50	\$170,462.50
Resource Conversion Efficiency Variance (R) =	\$71,800.00	\$84,025.00	\$(133.00)	\$(1,085.00)	\$154,602.50
Active Utilization Variance (U) =	\$27,025.00	\$14,025.00	\$53,950.00	\$91,205.00	\$186,205.00
Patient Mix Variance (m) =	\$7,000.00	\$14,950.00	\$38,700.00	\$22,050.00	\$82,700.00
Total of Main Components					
Interaction Variance Components					
Two way Interactions					
Resource Price, Efficiency (P,R) =	\$(5,115.00)	\$5,850.00	\$7.00	\$(116.25)	\$4,665.75
Resource Price, Utilization (P,U) =	\$(1,950.00)	\$2,770.00	\$(2,275.00)	\$5,408.25	\$4,093.25
Resource Price, Patient Mix (P,m) =	\$(500.00)	\$2,300.00	\$(2,150.00)	\$2,392.50	\$2,042.50
Efficiency, Utilization (R,U) =	\$3,675.00	\$4,885.50	\$3,167.50	\$7,550.00	\$29,178.00
Efficiency, Patient Mix (R,m) =	\$(2,675.00)	\$(1,235.00)	\$(4,235.00)	\$645.00	\$(7,500.00)
Utilization, Patient Mix (U,m) =	\$(240.00)	\$(3,785.00)	\$(5,750.00)	\$(2,555.00)	\$(13,330.00)
Three Way Interactions					
Resource Price, Efficiency, Utilization (P,R,U) =	\$(277.00)	\$1,357.00	\$(453.75)	\$270.50	\$1,454.75
Resource Price, Efficiency, Patient Mix (P,R,m) =	\$205.00	\$(190.00)	\$457.50	\$101.25	\$573.75
Resource Price, Utilization, Patient Mix (P,U,m) =	\$50.00	\$(890.00)	\$320.00	\$(273.75)	\$(793.75)
Efficiency, Utilization, Patient Mix (R,U,m) =	\$(204.00)	\$585.50	\$157.50	\$19.00	\$1,248.00
Four Way Interaction					
Resource Price, Efficiency, Utilization, Patient Mix (P,R,U,m) =	\$75.00	\$97.00	\$(35.75)	\$97.75	\$187.00
Total of Cost Variance Components =	\$5,025.00	\$295,955.00	\$(53,907.50)	\$259,847.75	\$302,719.75

Figure 4D - Cost Variance Graphs at Level of Resources

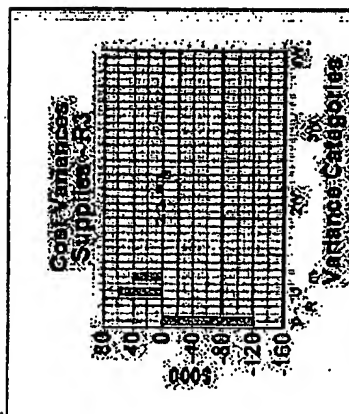
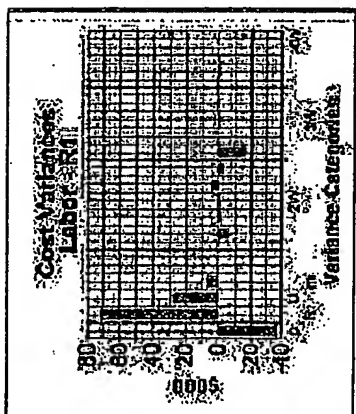
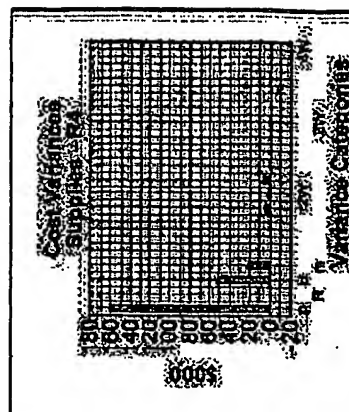
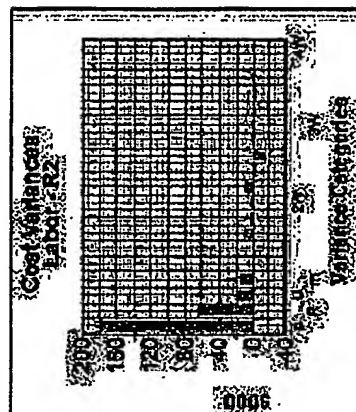
ABM-RCP Variance Analytics Model

PCT Patent Submission - 2003-03-13

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 University of Ottawa
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Figure 8A - Analysis of Overall Revenue and Profit Variances

Total Organization Dimension	
Sales Revenue Variance Analysis	
Actual Sales Revenue	\$4,432,500.00
Target Sales Revenue	\$4,250,000.00
Total Sales Variance	\$182,500.00
Actual Sales Revenue	\$75,000.00
Target Sales Revenue	\$85,000.00
Total Sales Variance	\$12,500.00
Actual Sales Revenue	\$182,500.00
Target Sales Revenue	\$182,500.00
Total Sales Variance	\$0.00
Profit Variance Analysis	
Actual Profit	\$480,000.75
Target Profit	\$584,200.00
Total Profit Variance	(\$104,199.25)
Actual Profit	\$182,500.00
Target Profit	\$586,643.25
Total Profit Variance	(\$394,143.25)

Note:
 Positive revenue and profit variances are favorable.
 Positive cost variances are unfavorable.

Figure 5B - Revenue and Profit Variance Components for Products

ABM-RCP Variance Analytics Model

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Product Dimension											
Sales Revenue Variance Analysis											
Actual Total Revenue =		Budgeted Total Revenue =		Total Revenue Variance =		Selling Price Revenue Variance (sp) =		Patient Mix Revenue Variance (m) =		Selling Price, Patient Mix, Insurance Revenue Variance (sp,m) =	
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Actual Total Revenue =		Budgeted Total Revenue =		Total Revenue Variance =		Selling Price Revenue Variance (sp) =		Patient Mix Revenue Variance (m) =		Selling Price, Patient Mix, Insurance Revenue Variance (sp,m) =	
Actual Total Revenue =		Budgeted Total Revenue =		Total Revenue Variance =		Selling Price Revenue Variance (sp) =		Patient Mix Revenue Variance (m) =		Selling Price, Patient Mix, Insurance Revenue Variance (sp,m) =	
Actual Total Revenue =		Budgeted Total Revenue =		Total Revenue Variance =		Selling Price Revenue Variance (sp) =		Patient Mix Revenue Variance (m) =		Selling Price, Patient Mix, Insurance Revenue Variance (sp,m) =	
Actual Total Revenue =		Budgeted Total Revenue =		Total Revenue Variance =		Selling Price Revenue Variance (sp) =		Patient Mix Revenue Variance (m) =		Selling Price, Patient Mix, Insurance Revenue Variance (sp,m) =	
Actual Total Revenue =		Budgeted Total Revenue =		Total Revenue Variance =		Selling Price Revenue Variance (sp) =		Patient Mix Revenue Variance (m) =		Selling Price, Patient Mix, Insurance Revenue Variance (sp,m) =	
Actual Total Revenue =		Budgeted Total Revenue =		Total Revenue Variance =		Selling Price Revenue Variance (sp) =		Patient Mix Revenue Variance (m) =		Selling Price, Patient Mix, Insurance Revenue Variance (sp,m) =	
Actual Total Revenue =		Budgeted Total Revenue =									

Note:
Positive revenue and profit variances are favorable.
Positive cost variances are unfavorable

ABM-RCP Variance Analytics Model Figure 5C - Revenue and Profit Variance Components for Product Groups

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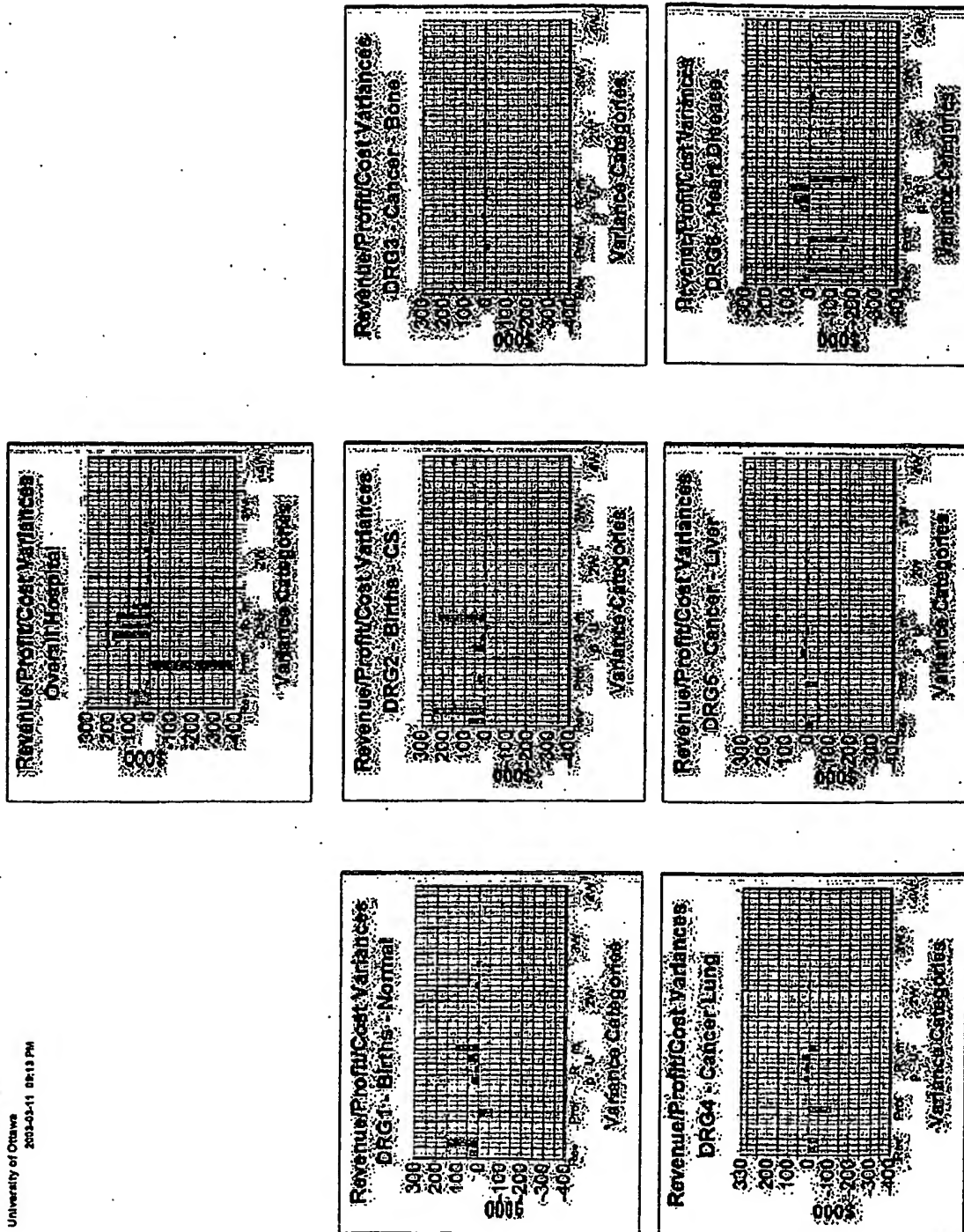
Product-Group Dimension				Totals	
Sales Revenue Variance Analysis				Birth	Death
Actual Total Revenue =				POZ	POZ
Budgeted Total Revenue =					
Total Revenue Variance =					
Selling Price Revenue Variance (sp) =					
Patient Mix Revenue Variance (m) =					
Selling Price, Patient Mix Interaction Revenue Variance (sp,m) =					
Total of Revenue Variance Components					
Profit Variance Analysis					
Actual Total Profit =					
Budgeted Total Profit =					
Total Profit Variance =					
Total Revenue Variance =					
Total Cost Variance =					
Total Profit Variance =					

subtract

Note:

Positive revenue and profit variances are favorable.
Positive cost variances are unfavorable

Figure 5D - Revenue, Profit and Cost Variance Graphs at the Level of Patient Type



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Figure 7 - Activity Managers Detailed Reports of the Impact of Efficiency Changes

Focus on Activity Efficiency Changes - Units of Resources Used per Unit of Service

Matrix R - Resources Used to Create 1 Unit of Each Service

	Nursing 1	Nursing 2	Lab Tests	X-Rays	Pharmacy
Ra	A1	A2	A3	A4	A5
R1	1.1	0	1.2	0.2	0.9
R2	0.5	1.9	8.8	1.5	1.7
R3	2.5	1.5	3.9	4.1	4.5
R4	4	0.9	1.9	5.2	2.9

Ra = Actual Values of Resources to Services (Activities) Transformation

	Nursing 1	Nursing 2	Lab Tests	X-Rays	Pharmacy
Rb	A1	A2	A3	A4	A5
R1	1	0	1	0	1
R2	0	2	1	1	2
R3	2	2	2	4	5
R4	3	1	2	5	3

Rb = Budgeted Values

	Nursing 1	Nursing 2	Lab Tests	X-Rays	Pharmacy
Rab	A1	A2	A3	A4	A5
R1	0.1	0	0.2	0.2	-0.1
R2	0.5	-0.1	-0.2	0.5	-0.3
R3	0.5	-0.5	0.8	0.1	-0.5
R4	1	-0.2	-0.9	0.2	-0.2

Rab = Difference
= Actual - Budget
= Efficiency Change

	Nursing 1	Nursing 2	Lab Tests	X-Rays	Pharmacy
% Diff Rab	A1	A2	A3	A4	A5
R1	10.0	0.0	20.0	20.0	-10.0
R2	Infinites	-5.0	-20.0	50.0	-15.0
R3	25.0	-25.0	20.0	2.5	-10.0
R4	33.3	-20.0	-45.0	4.0	-8.7

% Efficiency Change
= Efficiency Change

Focus on Activity Efficiency Changes Impact on Resources Used

Increase (Decrease) Resources Used Caused by Activity Efficiency Change
- everything else (U, m) at Budget

	Nursing 1	Nursing 2	Lab Tests	X-Rays	Pharmacy	Total
	A1	A2	A3	A4	A5	
R1	760.0	0.0	2,210.0	4,140.0	-1,915.0	5,135.0
R2	3,500.0	-870.0	-2,210.0	10,350.0	-5,745.0	4,825.0
R3	3,500.0	-4,850.0	8,840.0	2,070.0	-8,875.0	-16.0
R4	7,000.0	-1,840.0	-5,525.0	4,140.0	-3,830.0	-155.0

Increase (Decrease) Resources Used Caused by Activity Efficiency Change
- everything else (U, m) at Actual

	Nursing 1	Nursing 2	Lab Tests	X-Rays	Pharmacy	Total
	A1	A2	A3	A4	A5	
R1	824.0	0.0	2,150.0	4,270.0	-2,050.0	5,190.0
R2	4,120.0	-914.0	-2,150.0	10,875.0	-6,174.0	5,557.0
R3	4,120.0	-4,570.0	8,800.0	2,135.0	-10,280.0	-6.0
R4	6,240.0	-1,828.0	-5,273.0	4,270.0	-4,110.0	1,191.0

Increase (Decrease) \$ for Resources Used Caused by Activity Efficiency Change
- everything else (U, m) at Budget

	Nursing 1	Nursing 2	Lab Tests	X-Rays	Pharmacy	Total
	A1	A2	A3	A4	A5	
R1	\$1,800.00	\$0.00	\$30,940.00	\$57,990.00	-\$36,810.00	\$71,890.00
R2	\$45,500.00	-\$18,810.00	-\$28,720.00	\$134,550.00	-\$74,680.00	\$64,020.00
R3	\$11,500.00	-\$43,550.00	\$78,500.00	\$16,630.00	-\$88,175.00	-\$135.00
R4	\$48,000.00	-\$13,500.00	-\$38,075.00	\$28,980.00	-\$20,810.00	-\$1,005.00
Total	\$135,800.00	-\$63,840.00	\$43,065.00	\$240,120.00	-\$214,480.00	\$134,805.00

Focus on Activity Efficiency Changes Impact on Patient Groups

Increase (Decrease) of Average Patient Group Unit Cost Caused by Activity Efficiency Change

	Nursing 1	Nursing 2	Lab Tests	X-Rays	Pharmacy	Total
	A1	A2	A3	A4	A5	
Btbs - Norm DRG1	\$18.40	\$0.00	\$0.00	\$21.20	-\$33.80	\$9.00
Btbs - CS DRG2	\$19.40	-\$7.20	\$7.80	\$45.40	-\$56.00	\$10.40
Cancer-Bone DRG3	\$0.00	-\$14.40	\$3.00	\$26.00	-\$33.60	\$15.00
Cancer - Lung DRG4	\$38.80	-\$14.40	\$3.00	\$22.20	-\$33.80	\$17.80
Cancer - Uter DRG5	\$0.00	-\$11.80	\$7.80	\$24.80	-\$11.20	\$9.60
Heart Disease DRG6	\$38.80	-\$21.00	\$18.20	\$40.40	-\$11.20	\$71.80

Increase (Decrease) of Total \$ of Services Caused by Activity Efficiency Change

	Nursing 1	Nursing 2	Lab Tests	X-Rays	Pharmacy	Total
	A1	A2	A3	A4	A5	
Btbs - Norm DRG1	\$38,800.00	\$0.00	\$0.00	\$48,400.00	-\$87,200.00	\$18,000.00
Btbs - CS DRG2	\$39,100.00	-\$10,800.00	\$11,700.00	\$89,600.00	-\$54,000.00	\$15,600.00
Cancer-Bone DRG3	\$0.00	-\$17,200.00	\$1,800.00	\$59,000.00	-\$38,800.00	\$4,800.00
Cancer - Lung DRG4	\$39,100.00	-\$10,800.00	\$2,800.00	\$17,400.00	-\$25,200.00	\$13,400.00
Cancer - Uter DRG5	\$0.00	-\$10,400.00	\$7,800.00	\$31,320.00	-\$18,080.00	\$4,820.00
Heart Disease DRG6	\$39,800.00	-\$21,800.00	\$19,500.00	\$48,400.00	-\$11,200.00	\$71,800.00
Total	\$135,800.00	-\$63,840.00	\$43,065.00	\$240,120.00	-\$214,480.00	\$134,805.00

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Figure 8 - Product Managers Detailed Reports of the Impact of Utilization Changes

Focus on Utilization (Treatment Protocols) Changes - Average Activity Levels per Patient by Patient Group

		Births - Norm	Births - CS	Cancer-Bone	Cancer - Lung	Cancer - Liver	Heart Disease
	Us	DRG1	DRG2	DRG3	DRG4	DRG5	DRG6
Nursing 1	A1	1.5	1.5	0.0	2.0	0.0	2.3
Nursing 2	A2	0.0	0.0	0.0	2.0	3.5	3.7
Lab Tests	A3	0.0	2.0	0.0	1.0	2.0	3.5
X-Rays	A4	2.0	0.0	0.0	2.0	3.0	4.0
Pharmacy	A5	3.0	0.0	3.0	3.0	1.0	1.0

Us = Actual Values of Utilization
- Treatment Protocols by Type of Patient

		Births - Norm	Births - CS	Cancer-Bone	Cancer - Lung	Cancer - Liver	Heart Disease
	Ub	DRG1	DRG2	DRG3	DRG4	DRG5	DRG6
Nursing 1	A1	1.0	1.0	0.0	2.0	0.0	2.0
Nursing 2	A2	0.0	1.0	0.0	2.0	3.0	3.0
Lab Tests	A3	0.0	2.0	1.0	1.0	2.0	3.0
X-Rays	A4	2.0	0.0	0.0	2.0	3.0	4.0
Pharmacy	A5	3.0	0.0	3.0	3.0	1.0	1.0

Ub = Budgeted Values

		Births - Norm	Births - CS	Cancer-Bone	Cancer - Lung	Cancer - Liver	Heart Disease
	Uab	DRG1	DRG2	DRG3	DRG4	DRG5	DRG6
Nursing 1	A1	0.5	0.5	0.0	0.0	0.0	0.3
Nursing 2	A2	0.0	-0.1	0.0	0.0	-0.5	0.7
Lab Tests	A3	0.0	0.0	-0.1	0.0	0.0	0.5
X-Rays	A4	0.0	0.0	0.0	0.0	0.0	0.0
Pharmacy	A5	0.0	0.0	0.0	0.0	0.0	0.0

Uab = Difference
= Actual - Budget

		Births - Norm	Births - CS	Cancer-Bone	Cancer - Lung	Cancer - Liver	Heart Disease
	% Diff Uab	DRG1	DRG2	DRG3	DRG4	DRG5	DRG6
Nursing 1	A1	-33.3%	33.3%	0.0%	0.0%	0.0%	16.7%
Nursing 2	A2	0.0%	-10.0%	0.0%	0.0%	-14.3%	23.3%
Lab Tests	A3	0.0%	0.0%	-10.0%	0.0%	0.0%	16.7%
X-Rays	A4	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pharmacy	A5	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

% Difference
= % Utilization Change
= % Change in Treatment Protocols

Focus on Utilization (Treatment Protocols) Changes Impact on Resources Used

Increase (decrease) in Resources Used Caused by Utilization Changes

- everything else at Budgeted values (R, m)

		Births - Norm	Births - CS	Cancer-Bone	Cancer - Lung	Cancer - Liver	Heart Disease	Total
	R	DRG1	DRG2	DRG3	DRG4	DRG5	DRG6	
Labour 1	R1	1,000.0	0.0	-10.0	0.0	100.0	0.0	1,090.0
Labour 2	R2	0.0	-200.0	-50.0	375.0	-450.0	1,200.0	1,865.0
Supplies 1	R3	2,000.0	-300.0	-150.0	1,200.0	-0.0	3,200.0	5,550.0
Supplies 2	R4	3,000.0	-150.0	-100.0	1,875.0	60.0	2,000.0	7,315.0

Increase (decrease) in \$ for Resources Used Caused by Utilization Changes

- everything else at Budgeted values (R, m)

		Births - Norm	Births - CS	Cancer-Bone	Cancer - Lung	Cancer - Liver	Heart Disease	Total
	R	DRG1	DRG2	DRG3	DRG4	DRG5	DRG6	
Labour 1	R1	\$11,000.00	\$0.00	-\$704.00	\$0.00	\$1,200.00	\$11,200.00	\$22,096.00
Labour 2	R2	\$0.00	-\$3,000.00	-\$750.00	\$4,875.00	-\$7,050.00	\$24,700.00	\$18,065.00
Supplies 1	R3	\$18,000.00	-\$2,700.00	-\$1,350.00	\$13,500.00	-\$0.00	\$31,500.00	\$54,000.00
Supplies 2	R4	\$31,000.00	-\$1,650.00	-\$1,000.00	\$18,125.00	\$60.00	\$18,200.00	\$51,200.00
Total		\$44,000.00	-\$7,650.00	-\$4,400.00	\$31,500.00	-\$3,850.00	\$85,000.00	\$155,180.00

Focus on Utilization (Treatment Protocols) Changes Impact on Activities (Patient Services) Used

Increase (decrease) in Activities (Patient Services) Used Caused by Utilization Changes

- everything else at Budgeted values (R, m)

		Births - Norm	Births - CS	Cancer-Bone	Cancer - Lung	Cancer - Liver	Heart Disease	Total
	R	DRG1	DRG2	DRG3	DRG4	DRG5	DRG6	
Nursing 1	A1	1,000.0	0.0	0.0	0.0	0.0	300.0	1,300.0
Nursing 2	A2	0.0	-150.0	0.0	0.0	-450.0	700.0	800.0
Lab Tests	A3	0.0	0.0	-50.0	0.0	0.0	600.0	650.0
X-Rays	A4	0.0	0.0	0.0	375.0	0.0	0.0	375.0
Pharmacy	A5	0.0	0.0	0.0	0.0	150.0	0.0	150.0

Increase (decrease) in \$ for Activities (Patient Services) Used Caused by Utilization Changes

- everything else at Budgeted values (R, m)

		Births - Norm	Births - CS	Cancer-Bone	Cancer - Lung	Cancer - Liver	Heart Disease	Total
	R	DRG1	DRG2	DRG3	DRG4	DRG5	DRG6	
Nursing 1	A1	\$55,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$60,000.00
Nursing 2	A2	\$0.00	-\$7,500.00	\$0.00	\$0.00	-\$22,500.00	\$35,000.00	\$5,000.00
Lab Tests	A3	\$0.00	\$0.00	-\$2,500.00	\$0.00	\$0.00	\$34,000.00	\$31,500.00
X-Rays	A4	\$0.00	\$0.00	\$0.00	\$18,750.00	\$0.00	\$0.00	\$18,750.00
Pharmacy	A5	\$0.00	\$0.00	\$0.00	\$0.00	\$19,000.00	\$0.00	\$19,000.00
Total		\$55,000.00	-\$7,500.00	-\$2,500.00	\$18,750.00	-\$23,500.00	\$89,000.00	\$155,180.00

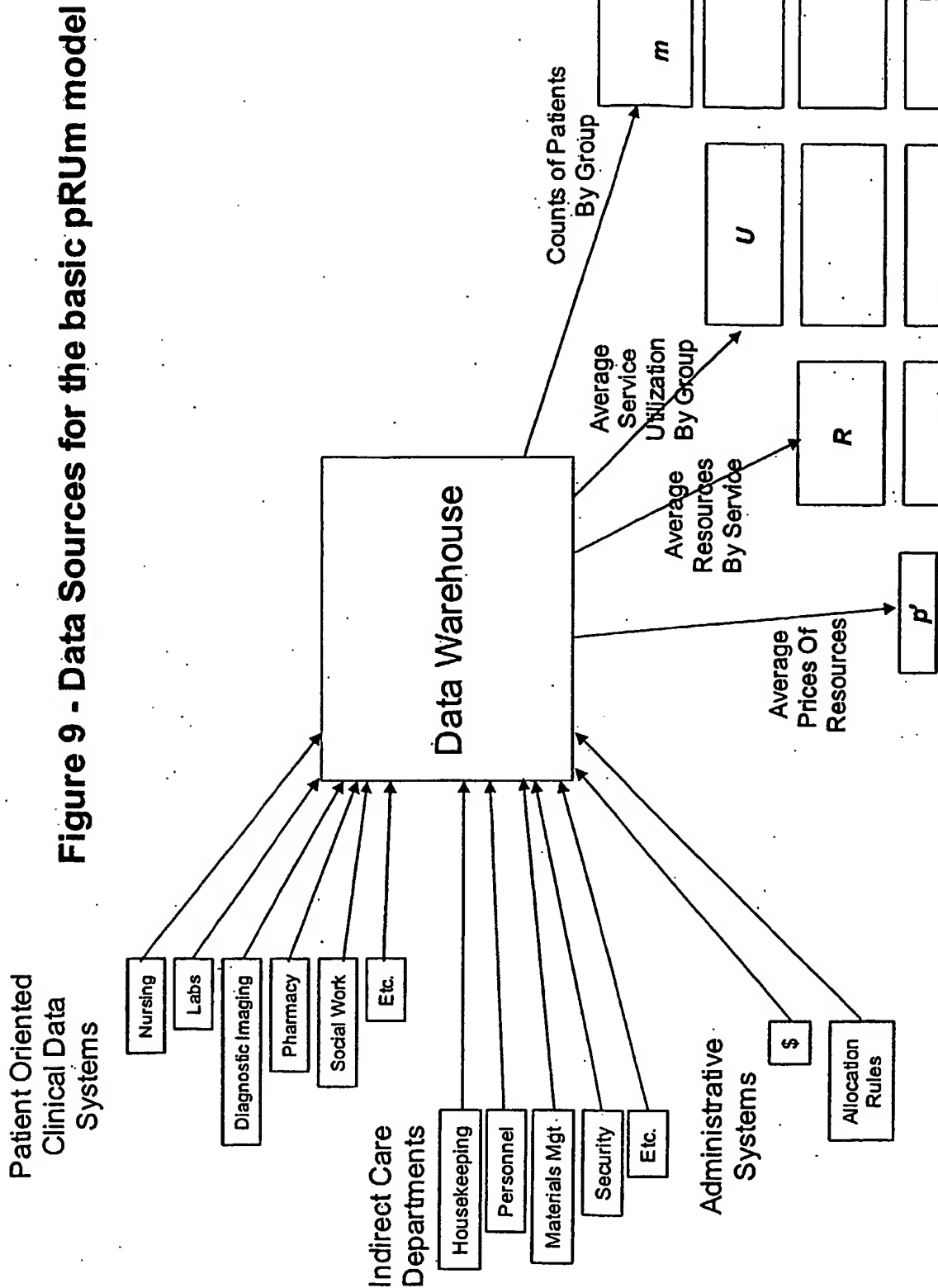
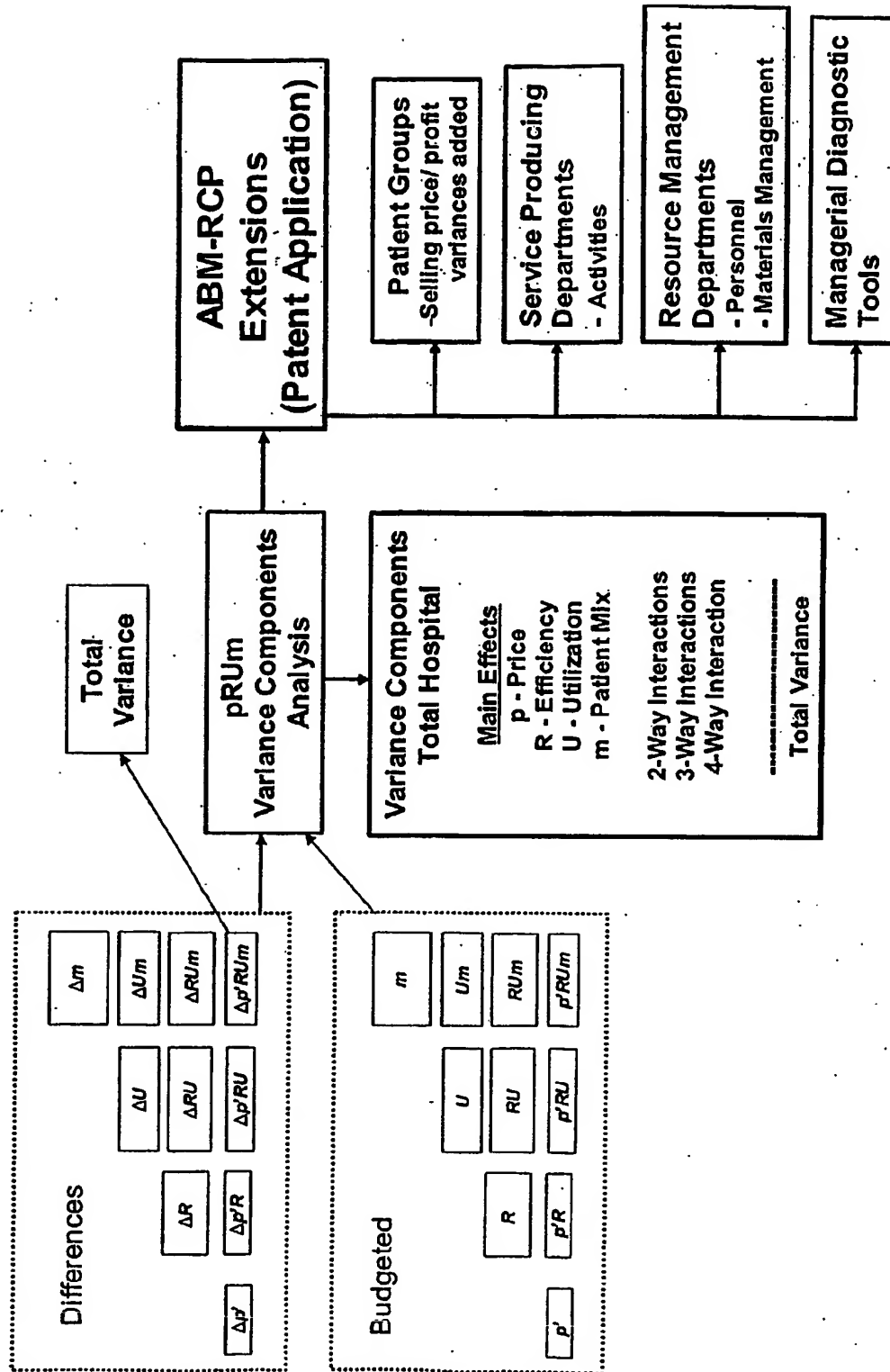


Figure 10 - Activity Based Management - Revenue, Cost, Profit Variances



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